

# Monetary or Non-monetary?



## Assets

### Item

### Character

Property, plant and equipment

Non-monetary

Intangible assets (Including goodwill)

Non-monetary

Investments in associates

Non-monetary

Equity investments (e.g. shares)

Non-monetary

Investments in debt securities

Monetary

Net investment in the lease

Monetary

Biological assets

Non-monetary

Deferred tax asset

Monetary

Inventories (incl. allowances)

Non-monetary

Contract assets (IFRS 15)

Monetary

Trade receivables (incl. allowances)

Monetary

Other receivables settled in cash

Monetary

Advances and prepayments

It depends

Deposits and bank accounts

Monetary

Cash

Monetary

## Equity and Liabilities

### Item

### Character

### Equity

Share capital

Non-monetary (different practices)

Other components of equity

Non-monetary

### Liabilities

Provisions for employee benefits

Monetary

Lease liability

Monetary

Deferred tax liability

Monetary

Bank and other loans

Monetary

Accruals

Monetary

Contract liabilities (IFRS 15)

Non-monetary

Deferred income

Non-monetary

Trade payables

Monetary

Advances received

It depends

Current income tax liability

Monetary